



4TH MEETING OF ALL MEMBERS OF THE WORKING GROUP ON AUDIT OF EXTRACTIVE INDUSTRIES (WGEI) IN MANILA, PHILIPPINES 27TH – 29TH MAY 2019



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The 4th meeting of the members of the Working Group on Audit of Extractive Industries (WGEI) was held in Manila, Philippines from 27th to 29th May 2019. The meeting was presided over by Mrs Keto Nyapendi Kayemba, Assistant Auditor of Uganda on behalf of Mr. John F.S. Muwanga, Auditor General of Uganda and Chair of WGEI. The list of delegates who attended the meeting is attached as an Annexure.

Agenda item 1: Welcome Address by Mr. Jose A. Fabia, Commissioner of the Commission on Audit of the Philippines, on behalf of Mr. Michael G. Aguinaldo, Chairman of the Commission on Audit of the Philippines

Mr. Jose A. Fabia, Commissioner of the Commission on Audit of the Philippines, welcomed the WGEI Members, Observers and Stakeholders on behalf of the Chairman of the Commission on Audit of the Philippines. He stated that the management of natural resources is an important policy decision for many governments since they must answer the question 'to mine or not to mine?'

He highlighted that since mineral wealth is important for the survival of many societies, mining a necessity. We therefore must address a number of issues; key among them is whether government is receiving its fair share from the natural resources. Our obligation as auditors is to ensure that the resources due from mineral wealth are properly collected and adequately accounted for by government, a skill that will be strengthened through our collective effort in within the WGEI. The other issues to consider are environmental protection for sustainable development and utilisation of revenue from natural resources to ensure development of the entire country and all its citizens.

Mr. Fabia emphasised the need to change the way we undertake audit of extractive industries at the policy, audit and accounting levels. Some nations are considered poor, but this is because their natural resources have not been properly accounted for. When countries properly assess the extent of their resources, they can then appropriately plan to develop them. A number of resource-rich countries are among the poorest in the world, a situation which should not be allowed to continue because these resources belong to all of humanity.

Agenda item 2: Opening remarks by Mrs. Keto Nyapendi Kayemba, Assistant Auditor General of Uganda, on behalf of the Chair WGEI

Mrs. Keto Nyapendi Kayemba welcomed all delegates to the meeting and thanked the Commission on Audit of the Philippines for hosting the meeting. She appreciated the KSC Chair, Mr. Rajiv Mehrishi, for his guidance to the WGEI Chair, and the WGEI Steering Committee for its dedicated service to the Working Group.



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She stated that WGEI was formed by the INTOSAI community to address the challenges faced by SAIs in the audit of extractive industries (EI). She pointed out that well as revenues from extractive resources, if properly managed can significantly improve the welfare of citizens, this has not been the case in developing countries. It is therefore necessary to transform accountability institutions such as SAIs in order to derive the most value from extractive resources. To enable SAIs effectively play their role in transparency and accountability, WGEI provides a forum for SAIs to work together to build their capacity to understand the sector better, learn best practices from each other, form strategic liaisons, and partner with strategic actors in the sector to harness knowledge, skills and information.

Mrs Kayemba remarked that in the last 6 years WGEI has attained a number of achievements, key among which include:

- a) Increased awareness of the role of SAIs in the audit of EI by other stakeholders
- b) increased support by other players to SAIs initiatives in EI
- c) Better understanding and knowledge of EI by SAIs
- d) Training and sharing best practice among SAIs
- e) Improved ability of SAIs to undertake quality EI audits
- f) Benchmarking and peer review between SAIs
- g) Development of relevant guidance products

She concluded by stating that the meeting would focus on the problem of Illicit Financial Flows (IFF) which can deprive citizens of the benefits from EI, and also discuss beneficial ownership of EI resources, regional INTOSAI group initiatives in EI, and the next WGEI Activity Plan covering the period 2020 – 2019. She wished all delegates fruitful deliberations.

Agenda Item 3: Remarks by Mr. Saurav Kumar Jaipurayar, Representative of the KSC Chair Mr. Rajiv Mehrishi

Mr. Saurav Kumar Jaipurayar addressed the meeting on behalf of Mr. Rajiv Mehrishi, the Comptroller and Auditor General of India and Chair of the KSC. Mr. Jaipurayar addressed the meeting on 5 key issues:

- a) The Goal Chairs have put in place quality assurance procedures which have been communicated to the Working Groups. WGEI has submitted 2 documents to the KSC Secretariat namely the EI Training Framework and the Briefing Note on the Role of SAIs in the Audit of EI. The KSC Secretariat is examining the documents in line with the new procedures and will forward the Goal Chair certificates shortly after this meeting.



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- b) The WGEI website is being migrated to the INTOSAI community portal, the process should be completed by the end of June 2019. The KSC Secretariat urges WGEI to make full use of the facilities in the portal.
- c) Now that the EI Training Framework is in place, WGEI can consider holding training at Jaipur, one of the designated training facilities of the Working Group.
- d) The KSC Secretariat is exploring possibilities of utilising the Goal Chair funds allocation towards attainment of its strategic objectives. The KSC Secretariat welcomes proposals from the Working Group on how these funds can be utilised for its activities.
- e) Due to limited space at the INCOSAI 2019, SAI Russia will provide only one working space (booth) for the KSC and all its Working Groups. The KSC Secretariat is figuring out how to allocate time to interested Working Groups. WGEI should inform the KSC Secretariat whether it is interested in utilising the working space.

Mr. Jaipurayar concluded by conveying the KSC Chair's appreciation for the work carried out by WGEI and wished the delegates fruitful deliberations.

Agenda Item 4: Key note Address by Mr. Sydney Asubo, Executive Director Financial Intelligence Authority of Uganda

Mr. Asubo addressed the meeting on the topic '*Illicit Financial Flows in Extractive Industries*.' He highlighted some of the factors that facilitate the occurrence of Illicit Financial Flows which include:

- a) Failure by authorities in mineral importing countries to verify documentation availed by businessmen with their counter-parts in exporting countries
- b) Failure to document mineral imports resulting in smuggling and tax evasion
- c) Ineffective enforcement of legislation and regulations designed to fight Illicit Financial Flows
- d) Collusion between corrupt government officials and resource companies to engage in IFF
- e) Insufficient levels of financial transparency and lack of government accountability coupled with weak regulatory systems
- f) Assistance from financial institutions that are in some instances headed by individuals with links to criminals

Mr. Asubo remarked that in order to fight IFF, some measures need to be taken for example:



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- a) Authorities in both mineral exporting and importing countries should verify and authenticate the import/export documents presented to them
- b) Elimination of the use of anonymous companies and identifying the beneficial owners of companies
- c) Reduction in the ease of trade mis-invoicing
- d) Enforcing anti-money laundering laws
- e) Effective audits by audit offices to ensure that anti- IFF policies are properly implemented
- f) Registration of all participants in the industry, including artisanal miners
- g) Regulators in jurisdictions where multi-national banks are headquartered should hold these banks accountable for the weaknesses in their foreign subsidiaries

He concluded by stating that while IFF in EI is still a big problem in Africa and developing countries cross the world, there is hope since financial regulators in many of these jurisdictions are developing the technical capacity to trace transactions and international organisations and partners have prioritised support to combating money laundering in these countries. In addition regulatory authorities have developed greater insight into how some mining companies operate, and are tapping into the research of global standard setters to perform their role.

Discussion:

Mrs. Kayemba, the session chair, invited the audience to react to the address and the members commented as follows:

Mr. Edward Ouko of SAI Kenya inquired what role SAIs can play in fighting this vice, and how we can identify the type of IFF we are dealing with. He also urged SAIs to consider undertaking cooperative audits in this area in order to draw on our various strengths. Mr. Asubo responded that IFF schemes are structured in different ways depending on the participants. What is important is to understand its nature, as some criminals prefer to falsify documents to present to authorities, while others prefer outright smuggling.

Mr. Jose A. Fabia of SAI Philippines remarked that when the government is under regulatory capture by owners of mining companies, it is very difficult to stop corruption. Every country should therefore address the issue of regulatory capture. He also noted that because some countries export minerals in their raw form, it is difficult to know the actual value of the minerals. He argued that if countries exported refined minerals in their final form, they would realise more value from the extractive resources. Mr. Asubo replied that on the one hand some governments argue that they do not have the capacity to locally refine minerals into final products, while on the other some foreign mining companies are unwilling to refine



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the minerals within the source country. The decision to refine minerals is a matter of government policy.

Mr. Bello Yisa Adeoye Adewale of SAI Nigeria observed that it requires the complicity of both exporting and importing countries for IFF schemes to be successful. He argued that if each country played its part and properly assessed the value and documented minerals before exporting/importing them, the problem could be addressed. He also stated that if the more than 190 INTOSAI members cooperated in the verification process, we could go a long way in tackling IFF. Mr. Asubo responded that while it is true that both the exporting and importing countries have obligations, once the tax authorities are ineffective due to regulatory capture, they become complicit and turn a blind eye to IFF.

Mr. Sybrand Struwig of SAI South Africa noted that we need to explore the issue of transfer pricing since a lot of IFF are in this form. We need to improve the technical capacity of SAI s to audit in this area and highlight the policy gaps that enable transfer pricing to occur. Mr. Asubo responded that while transfer pricing is a serious problem, for as long as tax havens exist and states have a sovereign right to set their own tax policies, the problem will continue. This issue can only be addressed when we achieve tax justice.

Agenda Item 5: Progress Report on Activity 1- WGEI Administration by Mr Maxwell P. Ogentho, head of WGEI Secretariat

Mr. Maxwell P. Ogentho informed the meeting that WGEI was established at the 2013 INCOSAI in Beijing, China to address the challenges faced by SAIs in the audit of EI and create a central repository for knowledge in this area. WGEI has 45 member SAIs and 2 observers, and is chaired by the Auditor General of Uganda. The Chair is assisted by a Secretariat comprised of Head of Secretariat, Coordinator Community of Practice (CoP) and Information Technology Officer. WGEI has a Steering Committee (SC) composed of 10 member SAIs.

Mr. Ogentho stated that since the last member's meeting in 2016, WGEI has implemented an Activity Plan (2017 – 2019) with 6 activities. Each activity is headed by a member of the SC; Activity 1 - WGEI Administration is the responsibility of SAI Uganda. He mentioned some of the achievements under Activity 1 as:

- a) Holding the annual SC meeting in 2017 and 2018. Key resolutions included i) increasing number of SC members from 5 to 10, ii) amending the terms of reference for WGEI, SC and CoP and, iii) approving products developed
- b) Providing members access to EI information through the WGEI website
- c) Establishing a working relationship with other INTOSAI organs
- d) Reporting regularly to the KSC and INTOSAI Governing Board



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Mr Ogentho concluded by stating that going forward the Secretariat will see to the implementation of outstanding activities in the Activity Plan (2017 – 2019), and devise mechanisms of mobilising resources for WGEI activities.

The Session Chair, Mr. Jose Fabia, called upon the members to endorse the activities undertaken by the WGEI Secretariat. The motion was moved by Mr. Saurav Kumar Jaipuriyar of SAI India and seconded by Mr. Bello Yisa Adeoye Adewale of SAI Nigeria.

The report was adopted by the members.

Agenda Item 6: Progress Report on Activity 2 - Promoting information sharing in Extractive Industries by Dr. Nidhal A. Mardaw Al-Saadi of SAI Iraq and Ms. Sonam Prasad of SAI Fiji

Dr. Nidhal A. Mardaw Al-Saadi reported to the meeting that in order to promote information sharing in EI within the WGEI SAI Iraq performed the following tasks:

- a) Translated key WGEI documents including reports, terms of reference and the Activity Plan from English to Arabic
- b) Translated EI documents from Arabic to English
- c) Published EITI reports in both English and Arabic
- d) Promoted WGEI within the ARABOSAI region and encouraged members to join the working group
- e) Prepared a Framework of Government Auditing Standards for Oil Companies under Service Contracts. All members are urged to provide feedback on the draft.

She informed the meeting that SAI Iraq encountered some challenges which include: i) there are too many documents for translation, ii) members do not indicate the most crucial documents for translation and, iii) there has been very limited feedback provided on the draft Framework.

Ms. Sonam Prasad reported on the activities undertaken to promote audit of EI in SAI Fiji and the PASAI region. She remarked that SAI Fiji joined WGEI in 2017 and became a member of the SC in 2018 with the objective of stimulating good governance and sustainable development in EI within the PASAI region. SAI Fiji has an internal WGEI committee comprised of 5 members who are assigned tasks as per the WGEI Activity Plan.

This Committee has registered a number of achievements which include:

- a) Aligned its Terms of Reference with the WGEI SC objectives
- b) Developed an External Stakeholders Communication Strategy
- c) Created EI awareness within SAI Fiji
- d) Undertook free e-learning courses in EI



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- e) Promoted WGEI in the PASAI region
- f) Formulated and distributed a questionnaire in SAI Fiji and the PASAI region. This was designed to understand the status of EI governance within the region. Preliminary findings indicate that a lot of capacity building is required

Ms. Prasad stated that in future the Committee plans to: i) capacitate auditors to undertake EI audits, ii) amend the audit methodology to integrate audit of EI in financial audits, iii) benchmark against SAIs advanced in EI audit, iv) undertake EI audits and, v) actively participate in implementing the WGEI Activity Plan.

The Session Chair Mr. Ajay Nand, the Auditor General of Fiji, called upon the members to endorse the activities undertaken by SAIs Iraq and Fiji. The motion was moved by Mr. Edward Ouko of SAI Kenya and seconded by Mr. Babacar Bakhom of SAI Senegal.

The report was adopted by the members.

Agenda item 7: Panel Discussion- Beneficial Ownership

The discussion focussed on whether identifying the beneficial owners of companies can aid the fight against IFF in EI. The discussion was moderated by Mr. Edmond Shoko of AFROSAI-E who was joined by panellists: i) Mr. Lewis Hawke of the World Bank ii) Ms. Ma. Teresa S. Habitan of the Department of Finance, EITI Philippines iii) Mr. Abdulrahman saoud Aladba of SAI Qatar and, iv) Engr. Romualdo Aguilas of the Mines and Geosciences Bureau of the Philippines

The key points from the discussion included:

- a) Non- disclosure of beneficial owners of EI companies has resulted in a lot of IFF
- b) Beneficial ownership should be identified across the entire EI value chain; it is a process, not an event
- c) Follow the money/assets and identify who controls it/them in order to ascertain the beneficial owners
- d) Regulators can contribute by requesting for disclosure information from EI companies
- e) Procedures should be performed to validate the information provided by companies
- f) Audit methodologies may be adjusted to integrate steps establishing beneficial ownership and targeting IFF
- g) Auditors can assist by undertaking proper risk assessment procedures, conducting compliance audits and highlighting gaps in the legal framework that enable the vice
- h) SAIs should reach out to external stakeholders such as World Bank and EITI which have developed tools to establish beneficial ownership

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Agenda item 8: Progress Report on Activity 3 - Organise and Facilitate trainings and workshops based on SAI needs By Mr. Anthony Kimuli of SAI Uganda

Mr. Anthony Kimuli explained that the goal of activity 3 is to strengthen the capacity of SAIs to carry out high quality audits in EI. The objectives are to organise training workshops facilitated by experts from SAIs and outside the SAI community, and pilot e-learning courses on selected topics.

Mr. Kimuli reported that the activity is spearheaded by SAIs Uganda, India and Ghana, and during the reporting period they organised more than 10 training workshops. Some courses were organised in conjunction with partners such as AFROSAI-E, while others were organised by external stakeholders such as NREGI and GIZ. He requested members to update the Secretariat on upcoming courses and those in which they participate.

He further reported that there is a learning task force that was established by the SC in September 2017 and tasked with developing an EI Training Curriculum. The task force comprises of SAIs Ecuador, Ghana, India, Iraq, Norway, Uganda, Vietnam, Zambia, Zimbabwe and AFROSAI-E as an observer.

The learning task force designed a survey questionnaire to identify the learning needs and expertise of SAI. Based on the responses received, the task force developed an EI Training Curriculum consisting of 10 modules. The document was renamed EI Training Framework, and subjected to quality assurance procedures for level 3 of non-FIPP documents. The EI Training Framework was signed off by the WGEI Chair and submitted to the KSC Chair for approval. We are currently waiting for feedback from the KSC Secretariat.

Mr. Kimuli informed the members that some modules of the Training Framework were customised for SAI Zimbabwe to suit its particular circumstances. He concluded by stating that going forward the activity leaders together with the learning task force plan to roll out training based on the EI Training Framework and to pilot an e-learning course.

Discussion:

The Session Chair Mr. Daniel Yaw Domelevo, the Auditor General of Ghana, requested the members to react to the report and they commented as follows:

Mr. Ajay Nand of SAI Fiji observed that majority of the training had taken place in the AFROSAI region. He requested that in future the Activity 3 team should work with all the



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INTOSAI regional groups to organise training in their regions for the benefit of their member SAIs.

Mr. Alex Malden of NRGi commended the team for producing a comprehensive EI Training Framework and remarked that NRGi is prepared and committed to working with WGEI to organise training.

Mr. Saurav Kumar Jaipurkar of SAI India informed the members that SAI India is prepared to host training based on the EI Training Framework at its training centre in Jaipur, India.

The Session Chair called upon the members to endorse the activities undertaken by SAIs Uganda, India and Ghana. The motion was moved by Mr. Evans Hayumbu Buumba of SAI Zambia and seconded by Dr. Nidhal A. Mardaw Al-Saad of SAI Iraq.

The report was adopted by the members.

Agenda item 9: Summary of the day by Mr. Casey Brown of SAI USA

Mr. Casey Brown of SAI USA gave a brief summary of the day's activities, highlighting the key discussion points and resolutions thereon.

Agenda item 10: Progress report on Activity 4 - Identification of EI related audit materials and undertaking research in extractive industries by Mr. Glenn Fischer of SAI USA and Mr. Marco Terán Santamaría of SAI Ecuador

Mr. Glenn Fischer of SAI USA briefed the members that at its 2017 meeting in Washington DC, USA the SC determined that there is a lot of existing guidance on EI, and it would be counterproductive to develop new guidance. The SC resolved instead to consolidate the existing guidance into an EI Auditor Toolkit that could serve as a central location for providing information and guidance on how to audit EI. SAI USA has been the lead SAI in developing the EI Auditor Toolkit.

Mr. Fischer explained that the Toolkit is a web based tool with 6 key features namely:

- a) Organizational structure
- b) Concise, graphical, and easy to read
- c) Highlights key content from source materials
- d) Gives links to organizations and sources so readers can delve deeper into materials
- e) Provide suggestions for key audit considerations and spur further critical thinking
- f) Contains a summary of issues related to Artisanal and Small-Scale Mining

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He gave a brief demonstration of the Tool kit and stated that at the moment it is still undergoing the quality assurance process, and there are plans to translate it into Spanish and French. The SC will appoint a Toolkit manager who will update it on an annual basis based on feedback received from members.

Mr. Marco Terán Santamaría of SAI Ecuador made a brief presentation on how the EI Auditor Toolkit can be applied by Latin American SAIs. He explained that the EI is an important source of revenue for the region and as such its governance and control is of utmost importance. The Toolkit could therefore assist Latin American SAIs in a number of ways such as:

- a) Aid in developing similar audit criteria and methods across the region
- b) Allow development of MoUs for coordinated audits.
- c) Facilitate Knowledge sharing
- d) Enable SAIs undertake EI audits in accordance with ISSAIs
- e) Guide SAIs in the audit of Sustainable Development Goals (SDGs)

Mr. Santamaría informed the members that SAI Ecuador hosted a OLACEFs meeting on renewable energy audit which was attended by representatives from 12 SAIs. A delegate from SAI USA spoke at the meeting about WGEI and encouraged OLACEFs members to join. SAI Ecuador intends to encourage OLACEFs members to join WGEI and host a WGEI meeting in future.

Discussion:

The Session Chair Mr. Marco Terán Santamaría, National Supervisor of Audit at SAI Ecuador, invited the members to react to the report and the members commented as follows:

Mr. Trygve Christiansen of SAI Norway noted that the Toolkit is a living document that requires regular update. He inquired how subsequent updates to the Toolkit after its approval by the KSC Chair would conform to the quality assurance process. Mr. Casey Brown responded that the plan is to receive feedback on the Toolkit throughout the year, review and update as required, and then subject the updated sections to the quality assurance process.

Mr. Winarno of SAI Indonesia pointed out that the Toolkit neither addresses the aspect of risk assessment in audit, nor that of managing the EI audit process especially quality control. How can SAIs be assisted in these difficult areas? Mr. Casey Brown responded that risk assessment is included in the audit considerations section of the Toolkit which has links to guidance materials and INTOSAI standards that assess risk. The Toolkit has not addressed the aspect of managing the audit process, but adjustments can be made to address members' needs.

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Mr. Anthony Kimuli of SAI Uganda observed that there are a lot of similarities between the Toolkit and the EI Audit Guidelines developed by AFROSAI-E. How do we avoid duplication of effort? Mr. Casey Brown responded that the Toolkit was developed to avoid duplication and as such it is not a guideline, but an online tool that makes reference to existing guidance, including that of AFROSAI-E. The Toolkit acknowledges the sources and provides links to all resources and materials referred to. He requested members to notify SIA USA whenever there are updates to these materials so that the Toolkit can be updated accordingly.

The Session Chair called upon the members to endorse the activities undertaken by SAIs USA and Ecuador. The motion was moved by Mr. Winarno of SAI Indonesia and seconded by Mr. Uyisabye Emmanuel of SAI Rwanda.

The report was adopted by the members.

Agenda item 11: Progress report on Activity 5 - Knowledge and experience sharing by Mr. Sybrand Struwig of SAI South Africa and Ms. Grace Chanda of SAI Zambia

Mr. Sybrand Struwig of SAI South Africa began his report by informing the members that the SC meeting of 2018 was hosted by SAI South Africa in Pretoria. He explained that a number of important matters were discussed including reviewing the responsibilities of the SC, designing a funding plan for WGEI, strengthening cooperation with INTOSAI regions and initiating collaborative audits. These discussions set the course for WGEI's activities in the subsequent months.

Mr. Struwig reported that WGEI resolved to heed the UN call for SAIs to utilise the SDGs in the performance of audits. In a bid to share knowledge and experience on how this could be achieved, SAI South Africa prepared a paper on the subject which it presented at the SC meeting in 2017 in Washington DC. The paper sought to answer the questions: i) Is EI the reason we should consider the SDGs? ii) What SDGs are linked to EI? iii) What should be the SAIs' response to SDGs?

In addition an article was published in the WGEI Newsletter in 2018 which concluded that though the SDGs do not make specific reference to EI, the industry can be linked to all of them. To illustrate this point, SAIs South Africa and Zambia embarked on an exercise to establish whether existing EI audit reports could be linked to the SDGs. They studied a total of 45 reports on the WGEI website and found that 28 could be linked to the SDGs.

Mr. Struwig further reported that another sub-activity implemented was promotion of collaborative audits. SAI South Africa presented a paper on the subject at the SC meeting in 2017 and collaborated with the INTOSAI Capacity Building Committee (CBC) Taskforce

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responsible for collaborative audits in order to gain a better understanding of the concept. In this regard WGEI was approached by SAI Netherlands to assist with the collaborative audit initiative it is implementing in collaboration with AFROSAI-E. The initiative is designed to strengthen performance audit in the oil and gas sector and involves SAIs Mozambique, Kenya and Tanzania which will undertake a total of 6 audits. WGEI will be on hand to offer any assistance required.

Ms. Grace Chanda shared SAI Zambia's experience engaging in a collaborative audit with SAI Norway. The two SAIs combined SAI Zambia's knowledge of the entity with SAI Norway's expertise in audit of EI to undertake a joint audit. Ms. Chanda highlighted some of the benefits from SAI Zambia's collaborative efforts which include:

- a) Made joint decisions with subject matter experts,
- b) Improved the SAI's audit approach and methodology,
- c) Integrated analysis of the legal framework and audit of the SDGs in the audit process
- d) Enhanced auditors' technical knowledge in EI,
- e) Identified knowledge gaps and made appropriate recommendations

Mr. Struwig concluded by circulating a proposal on possible collaborative audit topics namely: i) Environmental management, ii) Alleviating Poverty and, iii) Gender Equality. He urged members to consider them and provide feedback.

Discussion:

The Session Chair Mr. Evans Hayumbu Buumba, Director at SAI Zambia, requested the members to react to the report and the members remarked as follows:

Mr. Edward Ouko of SAI Kenya noted that we have barely touched the surface with regard to audit of SDGs, and a lot more work needs to be done. He inquired as to what criteria were applied to determine whether or not a report was linked to the SDGs. This criteria will assist auditors assess subsequent reports going forward. Mr. Struwig responded that basic criteria were developed in the paper on SDGs that was presented to the SC at its meeting in 2017.

The Session Chair called upon the members to endorse the activities undertaken by SAIs South Africa and Zambia. The motion was moved by Mr. Zakaria Abukari of SAI Ghana and seconded by Ms. Motlalepula Baaitse of SAI Botswana.

The report was adopted by the members.

Agenda item 12: Progress report on Activity 6 - Mapping and networking with Key external stakeholders by Ms. Stefanie G. Fernandez of SAI Norway



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Ms. Stefanie G. Fernandez of SAI Norway explained that the activity is important because WGEI aims to promote knowledge, experience sharing and networking in order to strengthen SAIs in the audit of EI, and yet EI knowledge is not only found in SAIs but in the wider EI community as well. For this reason it is important to engage external stakeholders in WGEI activities.

Ms. Fernandez briefed the members that the activity has 3 sub-activities namely key stakeholder networking and outreach, developing tools for SAI stakeholder engagement and participating in INTOSAI activities and events. She reported the progress made in implementing the activity as detailed below:

- a) Submitted a funding proposal to the DFID department of international development in a consortium with external stakeholders, unfortunately the proposal was unsuccessful
- b) Mapped key external stakeholders, grouped them into 4 categories and discussed how to engage them
- c) Developed a Briefing Note on the Role of SAIs in the good governance of EI which is placed at level 3 of the quality assurance process, the document was submitted to the KSC Chair for approval
- d) Designed and submitted a proposal for tier 1 funding to the INTOSAI Donor Corporation
- e) Reached out to WGEI members in the EUROSAI region
- f) Continuously reached out to stakeholders for example EITI, NRG, CREFIAF, IDI, AFROSAI-E, OXFAM America, Norwegian Oil for Development, INTOSAI and EUROSAI
- g) Developed a draft WGEI Stakeholder Strategy which will be aligned with the Activity Plan for 2020 – 2022 and contain an annual Communication Strategy

Ms. Fernandez concluded by stating that the planned activities for the next 3 years include initiating a multi-stakeholder group, continuing to engage external stakeholders in WGEI activities and developing tools for stakeholder engagement.

To further illuminate the subject of stakeholder engagement, the discourse evolved into a panel discussion.

Panel discussion on how SAIs can work with external stakeholders to combat IFF

Recognising that SAIs cannot fight IFF on their own, the WGEI members sought to explore ways they can cooperate with external stakeholders to stop this practice. The discussion was moderated by Mr. Trygve Christiansen of SAI Norway who was joined by panellists: i) Mr. Alexander Malden of the Natural Resources Governance Institute (NRGI), ii) Mr. Hany Hafez



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Mohamed Gad El Gamal of SAI Egypt, iii) Ms. Carmelita O. Antasuda of SAI Philippines and, v) Ms. Marites A. Odtojan of SAI Philippines.

The key points from the discussion included:

- a) Involve stakeholders when formulating rules and regulations
- b) Consult stakeholders when identifying priority areas for audit
- c) It is possible to involve stakeholders in the less sensitive parts of the audit process
- d) SAIs can look to stakeholders to provide data and training
- e) Identify stakeholders at every step of the EI value chain
- f) SAIs should sensitise stakeholders on the nature of their work and audit findings
- g) SAIs can participate in stakeholder activities
- h) SAIs need to guard against working with politically biased stakeholders

The Session Chair Mr. Bello Yisa Adeoye Adewale, Assistant Director at SAI Nigeria, called upon the members to endorse the activities undertaken by SAI Norway. The motion was moved by Mr. Nwankwo Damian Chukwudumebi of SAI Nigeria and seconded by Mr. Saurav Kumar Jaipuria of SAI India

The report was adopted by the members.

Agenda item 13: Status of Regional initiatives in Extractive Industries

The representatives of the INTOSAI regional groups updated the members on the EI initiatives being implemented in their regions.

ASEANSAI

Mr. Novy Gregory Antonious Pelenkahu of SAI Indonesia explained that ASEANSAI does not have EI specific activities because its Strategic Plan focuses on the audit of SDGs. However since a number of ASEANSAI members are active in WGEI, some EI activities will be included in the Strategic Plan.

Mr. Pelenkahu briefed members that EI is an important industry in Indonesia and elaborated on the key features of SAI Indonesia's EI audit which include:

- a) A well-developed audit methodology
- b) Audit across the entire EI value chain
- c) Use of technology in audits
- d) Use of subject matter experts
- e) Focus on environment issues
- f) Undertake financial, compliance and performance audits
- g) Suspicious audit findings are referred to the investigative unit

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He mentioned some of the common audit findings: influence peddling in licensing processes, different sets of revenue data and non-compliance with laws and regulations by EI companies.

ARABOSAI

Mr. Houcemedine Guezzi of SAI Tunisia presented the status of the ARABOSAI initiatives in EI. ARABOSAI has 19 active members many of whom have extractive industries, and as such the region has taken steps to strengthen audit of the industry namely:

- a) 56th Governing Board meeting in 2018 resolved that member SAIs should join WGEI and tasked the ARABOSAI General Secretariat with coordinating joint activities with WGEI
- b) 6 ARABOSAI members are WGEI members as well and the General Secretariat is working to increase this number
- c) General Secretariat discussed possible joint activities with WGEI and decided to prioritise disseminating survey questionnaire, translating WGEI documents, organising training workshops in conjunction with WGEI and undertaking pilot audits in collaboration with WGEI

Mr. Guezzi shared the results of the survey which showed that for ARABOSAI members EI represents 20% – 80% of state revenue, the industry is under the supervision of a Ministry or Department, there are varying levels of EI audit experience and most SAI have a specialised EI audit team.

He concluded by explaining that in the next 2 years ARABOSAI plans to: i) complete the quality assurance process for the draft Framework prepared by SAI Iraq and once it is finalised organise workshops based on it, ii) encourage member SAIs to join WGEI, iii) organise training workshops, iv) undertake collaborative audits and, v) create a community of practice dedicated to sharing knowledge on audit of EI.

AFROSAI-E

Ms. Meisie Nkau, the Chief Executive Officer of AFROSAI-E, addressed the members on the initiatives the sub-region is undertaking in the audit of EI. AFROSAI-E strives to spread knowledge of EI with the aim of improving the lives of citizens. It is joined in this effort by a number of partners including SAIs Norway and Netherlands, IDI and NRGi.

AFROSAI-E undertakes a lot of research, learning, capacity building, and to date it has produced an EI audit guideline, the EI value chain model, risk assessment methodologies, an e-learning platform, and organised the annual EI workshop. The challenges encountered revolve around capacity limitation both in terms of skill and number of personnel.



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As a result of these initiatives the sub-region has developed tools to assist auditors perform EI audits, undertaken country risk assessments, developed EI audit strategies, undertaken financial, compliance and performance audits in EI, identified and groomed EI experts and actively participated in WGEI.

Ms. Nkau summed up her presentation by stating that going forward AFROSAI-E will continue to strengthen its partnerships and stakeholder engagements and improve the material in the EI guideline and training interventions.

CREFI AF:

Mr. Hassan Idi, the Director of the CREFI AF Secretariat, briefed members on the 2 EI projects implemented by the sub-region. The PASIE project is a Canadian government funded project involving the SAIs of Burkina Faso, Cameroon, Madagascar and Mali. The aim of the project is to enhance transparency and accountability in the EI sector by building the capacity of SAIs and other oversight bodies to audit and monitor EI activities.

The second project entitled 'Support project for the SAIs of CREFI AF for the audit of revenue from Extractive Industries sector' is funded by the World Bank and involves the SAIs of Gabon, Guinea, Niger and the Democratic Republic of Congo. As a result of the project CREFI AF has developed an audit guide for contracts and revenue from the EI sector, developed training material, trained 164 auditors and undertaken 8 compliance audits on revenue from EI.

In future CREFI AF plans to replicate the World Bank project in other SAIs, initiate a project on monitoring in EI and undertake performance audits.

ASOSAI:

Ms. Ding Yue of SAI China explained that ASOSAI does not have region-wide initiatives in EI; however SAIs China and India would share their experiences in EI audit.

Ms. Ding stated that in China annual EI audits comprise of i) Audit of public finance which focuses on collection, management and use of funds relating to mineral resources, ii) audit of state owned enterprises engaged in extraction of minerals and, iii) environment audit which focuses on extraction and utilisation of mineral resources. The objective of the audits is to establish whether state authorities, mineral rights owners and local governments are fulfilling their obligations.

To respond to the challenges encountered in the audit of EI SAI China compiles a manual of laws, regulations and findings from previous audits for auditors to study, forms well balanced and multi-disciplinary audit teams, makes use of innovative audit methods and



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new technologies and uses a special data analysis platform to analyse information collected from various government departments.

Ms. Ding informed the members that as Secretary General of ASOSAI SAI China wish to work with WGEI and ASOSAI members within WGEI to promote the audit of EI in the region.

Mr. Saurav Kumar Jaipurriyar presented SAI India's experience in EI audit. SAI India has the mandate to audit all government entities involved in EI and private companies that receive public resources. It undertakes financial, compliance and performance audits in EI, and the normal auditing standards are applicable, however in addition the Institute of Chartered Accountants of India issues guidelines that take into account the findings and recommendations of the Comptroller and Auditor General of India on EI.

SAI India audits across the entire EI value chain and has specialised staff in various regions of the country. Subject matter experts are co-opted when an audit requires it. Going forward there are plans to train and build the capacity of auditors and focus on auditing health, safety and environment matters.

Discussion:

The Session Chair Mrs. Idrissa Azoumi Halidou, Conseillère at SAI Niger, invited members to react to the presentations by the INTOSAI regions and the members made the following comments:

Mrs. Kayemba of SAI Uganda urged the representatives of the regional groups to actively participate in discussions of the WGEI Activity Plan (2020 – 2022), particularly contributing activities they can implement in their regions.

Mr. Sybrand Struwig of SAI South Africa requested the regional secretariats to include collaborative audits in their work plans as a way to share knowledge and experience in EI.

Mr. Phan Truong Giang of SAI Vietnam remarked that as Chair of ASOSAI, SAI Vietnam will work with SAIs China, India, and Indonesia to increase ASOSAI's participation in WGEI activities, and initiate collaborative audits with other INTOSAI regions.

Mr. Winarno of SAI Indonesia observed that ASEANSAI undertakes collaborative audits but not in EI, however going forward it would include collaborative audits in EI especially audit of SDGs.

Ms. Carmelita O. Antasuda of SAI Philippines noted that while collaborative audits are an important tool for sharing knowledge, it is advisable that SAIs with no previous EI audit

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experience receive training prior to engaging in collaborative audits. She proposed that more experienced SAIs provide the training.

Dr. Nidhal A. Mardaw Al-Saadi of SAI Iraq urged the INTOSAI regions to work with WGEI to find a solution to the rising challenge of high extraction costs for EI resources. The high costs which are mainly due to exaggeration by EI companies are eroding government revenue.

Ms. Nkau of AFROSAI-E requested the regions with more experience in EI to share their knowledge and expertise to guide the less experienced regions.

Agenda item 14: Presentation 'Lessons learned on building EI audit function & capacity in SAI Uganda' by Mr. Trygve Christiansen of SAI Norway

SAI Norway is undertaking research on how to build EI audit capacity with the objective of identifying key success factors and lessons learned to share with the INTOSAI community. Mr. Trygve Christiansen presented the preliminary findings of the research on SAI Uganda. He highlighted the key success factors identified as:

- a) SAI leadership identified EI as a priority area and set a tone at the top
- b) Building specialised EI teams with diverse skills and competences
- c) Being a proactive and model organisation
- d) Developing new audit processes to cope with the sector
- e) Sharing Knowledge and experience with other SAIs

As a result of these practices, Uganda has joined EITI, government agencies have improved in the performance of their work, EI regulation has been updated, the model Production Sharing Agreement has been improved and SAI Uganda has helped build the audit capacity of other SAIs.

Discussion:

The Session Chair Mr. Phan Truong Giang, Deputy Director General at SAI Vietnam, invited members to react to the presentation and they remarked as follows:

Mrs. Kayemba of SAI Uganda emphasised the importance of SAI leadership having a strategic vision of what the SAI should contribute to the country. She stated that SAI Uganda worked with both internal and external stakeholders to achieve its goals, and the knowledge and contacts gained through WGEI were invaluable. At the moment SAI Uganda is focusing on strengthening its capacity in audit of solid minerals.

Mr. Stephen Kateregga of SAI Uganda remarked that the SAI Norway's research is of interest to many SAIs and may assist them in laying strategies to strengthen their EI



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capacity. He proposed that SAI Norway should publish its findings on the WGEI website and other INTOSAI fora.

Mr. Gibert Makore of OXFAM inquired what challenges SAI Uganda faces. Mrs. Kayemba responded that the biggest challenges are inability to retain highly trained and experienced staff who leave for better paying jobs, inadequate funds to pay subject matter experts when audits require and inability of stakeholders to understand audit reports due to the highly technical nature of EI.

Agenda item 15: Presentation on the INTOSAI KSC Community Portal by Mr. Saurav Kumar Jaipuriyar of SAI India

The KSC Secretariat is migrating the websites of all its working groups to the INTOSAI KSC Community Portal which can be accessed at www.intosaicomunity.net or www.intosaiportal.org. Mr. Jaipuriyar briefed the members on the key features and functioning of the Portal.

The Portal will serve as a central repository for information on the KSC and all its working groups. The KSC Secretariat will be responsible for the administration and maintenance of the portal, while the working groups will manage the content on their individual webpages.

A member of a SAI, once registered, can log on and access any of the features of the portal which include:

- a) Multilingual support – All INTOSAI languages
- b) In-built video conference facility
- c) Availability of Registration forms for events
- d) Webinars
- e) Community of Practice
- f) Library, Blogs, Message
- g) Polls/Survey
- h) Registration Forms

Mr. Jaipuriyar informed the members that the WGEI webpage was migrated to the Portal with some content. The KSC Secretariat requires WGEI to: i) provide further content to complete migration of the webpage, ii) designate managers for audit database, webinars, and content, iii) create a Community of Practice on the Portal, iv) utilise the features of the Portal and, v) contribute to the knowledge centre of the portal. Once migration is complete, the credentials for content management will be passed on to the WGEI Secretariat.

Agenda item 16: Summary of the day by Ms. Nikeziwe Khanyile of AFROSAI-E

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Ms. Nikeziwe Khanyile of AFROSAI-E summarised the day’s events and underlined the major deliberations and decisions there on.

Agenda item 17: Discussion of Workplan (2020 – 2022)

Ms. Sheilla Ngira, Coordinator of the Community of Practice, briefed the members that the Workplan (2020-2022) was developed in consultation with the SC and builds on the achievements of the Workplan (2017-2019). There are 5 activities in the Workplan namely: i) Activity 1-WGEI Administration, ii) Activity 2-Information sharing in extractive industries, iii) Activity 3-Organise and facilitate training based on SAI needs, iv) Activity 4-Experience Sharing among SAIs and, v) Activity 5 – Networking with key external stakeholders.

Ms. Ngira explained to the members that they were to divide into 5 groups, and each group was to discuss 1 activity in the draft Workplan. The groups discussed and presented their ideas as detailed below:

Group	Activity	Comment
1	Activity 1 - WGEI Administration	<ul style="list-style-type: none"> • Activities are suitable for implementation • Implementation should be done by INTOSAI regional groups • There should be detailed activities that operationalise the Plan, together with expected deliverables • SC has no member from a French Speaking SAI
2	Activity 2 – Information sharing in extractive industries	<ul style="list-style-type: none"> ➤ Include a theme on auditing of operational costs for EI ➤ Remove the reference to English from sub-activity 2 (<i>Translating WGEI materials, incl. audit reports and guidelines from English to the other INTOSAI languages</i>) since WGEI materials could be in any language ➤ We should identify the most important documents for translation

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		<ul style="list-style-type: none"> ➤ SAI Ecuador is willing to translate some documents from/into Spanish ➤ Amend sub-activity 4 (<i>Promote WGEI through twitter</i>) to include Facebook and other social media platforms ➤ Develop a detailed plan for sub activity 6 (<i>Undertake research on EI specific subject matter</i>) to possibly address the theme of auditing operational costs.
3	Activity 3 – Organise and facilitate training based on SAI needs	<ul style="list-style-type: none"> • For sub-activity 1 (<i>Organize trainings, workshops using existing resources</i>) indicate that there should be at least 2 training workshops every year. • SAIs willing to host training workshops: India – November 2019, Ghana- February 2020 and Fiji-August 2020 • Training should be organised across all INTOSAI regions • We should consider multiple forms of training including on the job training and staff exchange with other SAIs • For Sub-activity 2 (<i>Regular update of the EI training framework</i>) there should be minor updates after each training workshop, and 1 major update every 3 years. All changes should follow the INTOSAI quality assurance process • To implement sub-activity 3 (<i>Promote the utilization of EI training framework</i>) Auditors General of WGEI member SAIs should talk about the Framework at the INTOSAI events they attend and encourage colleagues to utilise it

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		<ul style="list-style-type: none"> • To ease implementation of sub-activity 4 (<i>Designing and Piloting e-learning course on a selected topics</i>) AFROSAI-E is willing to grant WGEI members access to its e-learning platform provided there is an agreement in place • We should consider making e-learning available to non-English speaking SAIs as well • For sub-activity 5 (<i>Holding Webinars on key matters</i>) suitable topics should be identified by soliciting the views of participants at training workshops. There should be 3 webinars in the period 2019/2020 hosted on the INTOSAI KSC Community Portal. • We should keep the CBC and IDI informed about what we are doing under the training activity
4	Activity 4 – Experience Sharing among SAIs	<ul style="list-style-type: none"> ➤ Under sub-activity 1 (<i>Benchmarking visits between SAIs</i>) include the outcomes visits and experience sharing. Deliverables are: i) 1 regional and 1 international visit per year and, ii) experience sharing both regionally and internationally at least twice a year ➤ The deliverable under sub-activity 2 (<i>Promoting collaborative/joint audits</i>) is at least 1 collaborative audit a year ➤ Collaborative audits should be spearheaded by the INTOSAI regional groups ➤ Sub-activity 3 (<i>Promoting the use of SDGs in the planning, conducting and reporting of an audit</i>) should have 2

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		<p>aspects: Undertaking collaborative audits on SDGs and encouraging SAIs to consider SDGs in their individual audits</p> <ul style="list-style-type: none"> ➤ Deliverables under sub-activity 4 (<i>Participate in INTOSAI activities and events</i>) include: attend INCOSAI once in 3 years, attend meeting of another working group at least once a year and attend IDI meeting at least once a year ➤ Sub-activity 5 (<i>Promoting WGEI activities in the INTOSAI regions</i>) should be undertaken at least once in 3 years ➤ Include SAI Tanzania as one of the implementing SAIs
5	Activity 5 – Networking with Key external stakeholders	<ul style="list-style-type: none"> • Consider including climate change as a theme • Include sub-activity activity on regular update of the Stakeholder Strategy and Communication Plan • SC members should update WGEI members in their regions about the activities of the working group • Members may reach out to external stakeholders and inform the SC member in their region • Adjust the deliverable for sub-activity 2 (<i>Promote the utilization of the briefing note on the role of SAIs in EI</i>) to 'Stakeholders access, read and share the Briefing Note' • Include a sub- activity on collecting feedback on, and updating the Briefing Note.

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		<ul style="list-style-type: none"> • Rename sub-activity 2 'Promote effective use of the Briefing Note on the role of SAIs in EI' • Change the output for sub-activity 3 (<i>Engage academia and research organizations in research on the subject of EI</i>) to 'potential research areas identified' • Align the research aspect in activity 5 with that in activity 2
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The Session Chair Mrs. Kayemba thanked members for their active participation in the discussion and assured them that the ideas generated would be considered. She urged them to respond positively when contacted to implement the Workplan.

Agenda item 18: Remarks by Mr. Michael G. Aguinaldo, Chairman of the Commission on Audit of the Philippines

Mr. Michael G. Aguinaldo, Chairman of the Commission on Audit of the Philippines, addressed the members and thanked them for coming to the Philippines to discuss the important subject of Extractive Industries. He remarked that the industry is plagued by a number of issues key among them being the small amount of revenue that governments earn, the lack of mineral processing facilities in resource rich countries and the need to balance the financial gains from the industry with the resultant environmental damage.

He remarked that it is the responsibility of auditors to extensively audit these issues and make appropriate recommendations. We should therefore take advantage of every opportunity to improve our audit skills, including benchmarking against more experienced SAIs and embracing the use of new technology. He welcomed the new Activity Plan (2020-2022) and noted that if well implemented it would help strengthen the EI audit capacity of WGEI member SAIs. He concluded by stating that SAI Philippines will continue to participate in WGEI activities.

Agenda item 19: Closing remarks and end of business

Mrs Keto Nyapendi Kayemba summed up the major discussions in the course of the entire meeting. She expressed gratitude to SAI Philippines for hosting the meeting and the exceptional hospitality extended to all delegates. She appreciated the Keynote Speaker, Panellists and External Stakeholders for honouring WGEI's invitation and sharing their



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knowledge. She thanked all participating SAIs for their commitment to the audit of EI and consequently improving the lives of their citizens. She stated that the activity reports and conclusions thereon would form the basis of the WGEI Chair's report at the 11th KSC meeting. She summarised the key messages from the meeting as follows:

- a) WGEI has developed a number of products namely the EI Training Framework, EI Auditor Toolkit and the Briefing Note on the role of SAIs in the good governance of EI. We need to promote the effective utilisation of these products.
- b) There is a great need for members to initiate collaborative audits as a means of sharing knowledge and experience.
- c) WGEI takes cognisance of the UN call for SAIs to audit implementation of SDGs, and going forward the working group will devise ways to respond to this call
- d) There are other Stakeholders in the Extractive Industries and efforts will be made to reach out to them.
- e) WGEI desires to cooperate with the INTOSAI regional bodies in implementing its Activity Plan
- f) As we come to the end of the Activity Plan (2017-2019) and embark on implementing a new Activity Plan (2020-2022), members are encouraged to engage more in WGEI activities.

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ANNEXURE

List of Delegates

S/No	Name	Designation	SAI/ Organisation
01	Ms. Keneilwe Senyarelo	Senior Assistant Auditor	Botswana
02	Mrs. Motlalepula Baaitse	Chief Auditor	Botswana
03	Mr. Hassan Idi	State Inspector	Cameroon
04	Ms. Li Yingzhu	Director General	China
05	Ms. Ding Yue	Deputy Director	China
06	Mr. Zhang Jiansheng	Director	China
07	Mr. Marco Terán Santamaría	National Supervisor of Audit	Ecuador
08	Mr. Hany Hafez Mohamed Gad El Gamal	General Director	Egypt
09	Mr. Ajay Nand	Auditor General	Fiji
10	Ms. Sonam Prasad	Auditor	Fiji
11	Ms. Maritina Iloi Cirikisuva	Auditor	Fiji
12	Mr. Daniel Yaw Domelevo	Auditor-General	Ghana
13	Mr. Zakaria Abukari	Assistant Auditor General	Ghana
14	Mr. David Doe Amediku	Director of Audit	Ghana
15	Mr. Saurav Kumar Jaipuriyar	Representative of SAI India	India
16	Mr. Novy Gregory Antonius Pelenkahu	Senior Advisor	Indonesia
17	Mr. Winarno	Deputy Director of Audit	Indonesia
18	Mr. Ali Babaei Mosalman	Senior Auditor	Iran

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19	Dr. Nidhal A. Mardaw Al-Saadi	Director General	Iraq
20	Ms. Rana Ali Manea	Translator	Iraq
21	Mr. Eshaia T. Kalo	Expert	Iraq
22	Mr. Edward Ouko	Auditor General	Kenya
23	Mr. Sultan Alenezi	Auditor	Kuwait
24	Mr. Hamad Aldahes	Associate Auditor	Kuwait
25	Mr. Thanouthong Sophavandy	Head of division	Lao PDR
26	Mr. Khene Lovanxay	Vice President	Lao PDR
27	Mr. Phoutmangkone Sorsavanh	Officer	Lao PDR
28	Mrs. Idrissa Azoumi Halidou	Conseillère	Niger
29	Mrs. Idi Salmou Adamou	Conseillère	Niger
30	Afeez Abiodun Rafiu	Auditor	Nigeria
31	Mr. Nwankwo Damian Chukwudumebi	Assistant Chief Auditor	Nigeria
32	Ms. Fika Hassana Adamu	Chief Auditor	Nigeria
33	Mr. Bello Yisa Adeoye Adewale	Assistant Director	Nigeria
34	Mr. Trygve Christiansen	Senior advisor	Norway
35	Ms. Stefanie Grace G. Fernandez	Senior Audit Adviser	Norway
36	Mr. Ingvald Heldal	Resident Advisor to OAG Myanmar	Norway

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37	Ms. Carmelita O. Antasuda	Director IV	Philippines
38	Ms. Marites A. Odtojan	State Auditor V	Philippines
39	Mr. Arnel P. Bacarra	Attorney IV	Philippines
40	Mr. Abdulrahman Saoud Aladba	Head of Financial Audit & Examination of Energy and industry section	Qatar
41	Mr. Uyisabye Emmanuel	Director of Performance and Special Audits	Rwanda
42	Mr. Papa Gallo Lakh	Conseiller rérendaire	Senegal
43	Mr. Babacar Bakhoun	Magistrate	Senegal
45	Mr. Sybrand Struwig	Senior Manager-Technical	South Africa
46	Mr. Azizi J. Dachi	Principal Auditor	Tanzania
47	Mr. Abutwalibu M. Kilimba	Auditor	Tanzania
48	Mr. Emmanuel Angole	ICT Officer	Uganda
49	Ms. Sheilla Ngira	Community of Practice Coordinator	Uganda
50	Mrs. Keto Nyapendi Kayemba	Assistant Auditor General	Uganda
51	Mr. Stephen Kateregga	Director of Audit	Uganda
52	Mr. Maxwell Poul Ogentho	Head of WGEI Secretariat	Uganda
53	Mr. Anthony Kimuli	Assistant Director of Audit	Uganda
54	Mr. Casey Brown	Assistant Director	USA
56	Mr. Glenn Fischer	Senior Analyst	USA
57	Mr. Phan Truong Giang	Deputy Director General	Vietnam
58	Mr. Nguyen Phan Anh	Deputy Head of Director of Audit	Vietnam

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59	Mrs. Grace Lushinga Chanda	Assistant Director	Zambia
60	Mr. Evans Hayumbu Buumba	Director	Zambia
61	Mr. Gilbert Makore	East Africa Extractive Industries Advisor	Oxfam
62	Mrs. Aye Pearl OO	Deputy Director	Myanmar
63	Ms. Khine Khine Aung	Director General	Myanmar
64	Ms. Lewis Hawke	Lead Public Sector Specialist	World Bank
65	Ms. Ma. Teresa S. Habitan	Alternate Focal Person, PH-EITI	Philippine Extractive Industries Transparency Initiative
66	Mr. Joel A. Natividad	Engineer IV	Mines and Geosciences Bureau Philippines
65	Mr. Edgar C. Madera	Engineer IV	Mines and Geosciences Bureau Philippines
66	Mr. Romualdo Aguilas	Chief of Staff	Mines and Geosciences Bureau Philippines
67	Mr. Michael G. Aguinaldo	Chairman	Philippines
68	Mr. Jose A. Fabia	Commissioner	Philippines
69	Ms. Luz L. Tolentino	Assistant Commissioner	Philippines
70	Ms. Susana S. Medez	Director III	Philippines
71	Ms. Sharon C. Contarciego	Hosting Committee	Philippines
72	Ms. Michelle C. Cabrerros	Hosting Committee	Philippines
73	Ms. Alyssa Marie M. Carredo	Hosting Committee	Philippines
74	Mr. Paul Pollicar Jonel	Hosting Committee	Philippines



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75	Mr. Edzel M. Canon	Administrative Officer II	Philippines
76	Mr. Dondi S. De Luna	Administrative Assistant III	Philippines
77	Ms. Meisie Nkau	Chief Executive Officer	AFROSAI-E
78	Mr. Edmond Shoko	Technical Manager	AFROSAI-E
79	Ms. Nikeziwe Khanyile	Assistant Manager	AFROSAI-E
80	Mr. Houcemeddine Guezzi	Magistrate, Project Manager	ARABOSAI
81	Mr. Sydney Asubo	Keynote Speaker	Financial Intelligence Authority of Uganda
82	Mr. Alexander Malden	Governance Associate	Natural Resource Governance Institute